G. R. S. 58]

Previcus references.

Rid 91-01. B 881-22

" 180-03. Rid 881-5.

1905.

191.

(Military)

File No. 208—04

Serial Nos. 1—10

Later references.

Rid 209-04 Rid 881-10.

" 223-06. B 881-10.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—10

Major ~~Part~~ B for July 1906.

SUBJECT.

Audit of the Accounts of the military Department.

---

1. Do. The Comptroller N° 2213. dt - 11. 1. 05.
   Forwards copy of Extract from the Des
   orders dt - 28. 12. 04. in connection with the Ser
   Peshkar Raghavendra Rao of the D. S. Regt.
2. Do. The Ch. Commdt. N° 2214 dt - 11. 1. 05.
   Forwards copy of the above.
3. Do. The Gl & Rev Secretary. N° 2298 dt - 19. 1. 05.
   Forwards the file connected with the appointm
   of a separate — GPB—3,500—21-7-14 paymaster for the Milita
   Department, together with the Report on the audi
   of the Books in the Local Service Regts for submi

Dy No 25.1.05.
2210. Requests to furnish him with a copy of the Auditors' Report to enable him to know the defects.

Do — do — — No 24222 07 — 27.1.05.

Intimates that the Report will be forwarded on the receipt of the papers from the Council.

From the Comptroller. No 6977 07 — 13.4.05.

Dy No 3121. States that the Military Stores Accts have been audited and the report will be sub? in due course & that the present outside Audit Establishment is insufficient.

Do — do — — No 24681 07 — 22.4.05.

Intimates that the Govt intend to have some form of Periodical check over the Cash & other transactions of the Military Depts & requests to give effect to the same with the present Establishment.

From the Comptroller No 1870 7 — 12.7.05.

Dy No 121. Forwards copy of his letter No 1869 — 12.7.05 to the address of the Ch. Com St.

From the Ch. Com St. No 88 07 — 10/14 · 7.05.

Dy No 141. States that necessary action has been taken in order to afford every facility to the auditors in the matter of auditing.

Do. The Comptroller No 2279 07 — 18/19 · 7.05.

Forwards the above for note & return.

From — do — . No 6/O.A.D. 07. 20.7.05.

Dy No 230. Notes & returns the above.

From the Comptroller No 2651/6.A.79 07 — 22.6.06.

Dy No 3618. Forwards copy of Report embodying the result of the Audit of the accts of the L.S. Dept and

Memorandum.

Military

39

147
27.6.06

No 275 Sn 16.6.06

Dated Bangalore 26 June 1906.

Subject.

Report on the Audit of the accounts of the ~~Local Service Regiment~~ Military Depatment.

- - - - - - - -

I submit the Comptroller's letter No 7651/O.A.79 dated 22nd June 1906 submitting the above report together with a copy of the instructions issued by the Chief Commandant to the Regiment -ar on the subject. The report may be returned.

2. As regards the 2nd para of the Comptroller's letter I pro--pose telling him that you approve of a yearly audit.

RC Lowis Lt.Col

Military Assistant.

12

Serial No.

The file is returned with the request that it may be kindly forwarded together with the references (marked in blue pencil) adverted to in the Comptroller letter under disposal.

C.S. Balasundaram
Undersecy
with the Dewan

3/7/06.

Recd 4.7.06

Retd. with required references

6/7/06. R. Ferrar

1299 7-7-06

The Dewan approves of the suggestions made in the Military Asst's note No. 275; Orders may issue accordingly.

B.O.
C.S.B.
6/7/06

Rect 7.8.06

22011 1877-05 Rev. Eg. Sl 1

21

Extract from Dewans order dated 28-12-04 in connection with Sarpeishcar Ragavendra Rao of the I.S. Regiment-

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

X X X

X X X X X X X X X X X X X X X X X X X

After this matter is thus disposed of the proposals of the Comptroller and of the Mily Asst regarding the audit and disbursing of pay may be considered.

The defects and irregularities brought to light by the auditing of the L.S.Regt are such that they should not be allowed to continue any longer. The Comptroller should have the accounts audited once in six months till other arrangement are effected the Military Assistant Personal Asst to the Chief Commc the Comptroller will organise a system of accounts to be kept in the Military Dept which should be subjected to periodical audits and examinations regularly. The instructions of Mr Keirnander in report must be attended to but there is not much which relates to these Regimental accounts.

The papers containing the proposals for the employment of a auditor and paymaster will now be circulated to the Council and brought up before an early meeting.

28-XII-04. Id. P.N.K.

No. 2213 / 2214 d/ 11-1-05 to C. C / Comptroller

Copy forwarded with the request that the undersigned may be favored with his suggestions in the matter

Sd R.G. Jones Lt Col
Mily asst

No. 2298 Encl file
F. of

From

Lieut. Col. R.C. Jones I.A.,
~~Military~~ Assistant to the Govt. of Mysore.

SECTION nil
FILE No. 208/04 Encl 05
SERIAL No. 2

To

B.K. Venkatavaradiengar Esquire.,
Secretary to the Government of Mysore
Gen. & Rev. Departments.
B a n g a l o r e.

Sir,

I have the honor to forward herewith the accompanying files connected with the appointment of a separate Paymaster for the Military Department together with the report on the audit of the accounts of the Local Service Regiment for early submission to ~~the~~ Council as desired by the Dewan.

I have the honor to be
Sir,
your most obedient servant

Lt.-Col.
Military Assistant.

2210
25.1.05

No. 1490

Office of the Chief Commandant,
Mysore State Troops,
Dated 24th January 1905.

From

Lieut-Col. J. Desaraj Urs,
Chief Commandant,
Mysore State Troops

SECTION
FILE No. 204/04
SERIAL No.

To

Lieut-Col. R. G. Jones, I. A.,
Military Assistant to the
Government of Mysore

Sir

With reference to your No.2214 of 11th Instant, forwarding a copy of extract from the Dewans Order dated 28th December 1904, on the audit of the accounts of the Local Service Regiment I have the honor to request that you will be so good as to furnish me with a copy of Auditors' report, to enable me to know the nature of the defects and irregularities brought to light by them, and to give my suggestions to organise a system of accounts to be kept in the Military Department.

I have the honor to be,
Sir,
Your most obedient servant,

J Desaraj Urs
Lieut-Col.

Chief Commandant,
Mysore State Troops.

2422

No. M.No.91 of 1901-02.

SECTION Genl

FILE No. 208/04 144/05

SERIAL No. 62

From,

Lieut.Col. J.G.Jones. I.A.

Military Assistant to the Government of H.H.

the Maharaja of Mysore. Bangalore.

To,

Lieut.Col.J.Desaraj Urs.

Chief Commandant Mysore State Troops Bangalore.

Sir,

I have the honor to acknowledge receipt of your letter No 1780 of the 23rd instant, and to inform you that the Dewan has directed the papers connected with the audit of the accounts of the Imperial and Local Regiments to be forwarded to the Councillors.

The Auditors' report called for will be forwarded to you on the return of the above papers.

I have the honor to be,

Sir,

Your most obedient Servant,

J Jones Lieut.Col.

Military Assistant.

DC

No. 5977
O.A.D. 07

SECTION Mis.
FILE No. 208/64 1944/05
SERIAL No. 5

3121
13.4.05

Office of the Comptroller, Mysore Government,

Dated Bangalore, the 13 April 1905.

From

Rai. N.G. Basu Bahadur, M.A.,

Comptroller, Mysore Government.

To

Lt. Col. R.G. Jones,

Military Assistant to the Government of Mysore.

Sir,

With reference to your letter No. 2213 dated 11th January la forwarding extract from the Dewan's orders dated 28th December '0 asking me to arrange for the audit once in six months of the ac- counts of the Local Service Regiments, and also Proceedings No.32 -5/ Mil.119 of the 7th instant ordering the early audit of the Re -gimental accounts and the Military Stores accounts, I have the honour to state that the Military stores accounts have just been audited and the Report will be submitted in due course. But I do not think that establishment sanctioned for the Outside audit is sufficient to undertake all the audits ordered in quick successic

I have the honour to be,

Sir,

Your most obedient servant,

Comptroller.

T.G.S.

No 3481

F.91 Q 01-02

22/4/05

SECTION Mil

FILE No. 208/04 Mil 40

SERIAL No. 6

Rai N.G. Basu Bahadur M.A.,

Comptroller to the Government of Mysore.

Sir,

I have the honor to acknowledge receipt of your letter No 5977 O.A.D.93 dated 13th April 1905 and to state that it is the intention of Government to have some form of periodical check over the cash and other transactions connected with the several branches of the Military Department and to request you to give effect to the same as far as it is possible with the Establishment at present at your disposal.

The organisation of an independent Military Audit Department which was recommended by me and yourpredecessor in Office is still pending with Government vide correspondence ending with your Office No 1761-395 dated 21st September 1903.

I have the honor to be

Sir,

Your most obedient servant

Lieut. Col.

Military Assistant.

12

From

No. 176
O.A.D. 3

SECTION 9 & 8
FILE No. 20 Extra 404-05
SERIAL No. 7

Office of the Comptroller, Mysore Government,

Dated Bangalore, the 12 July 1905.

From

Rai. N.G. Basu Bahadur, M.A.,

Comptroller, Mysore Government.

To

Lt. Col. J. Desaraj Urs,

Chief Commandant, Mysore State Troops.

Sir,

As the two auditors deputed to audit the accounts of the Imperial Service Regiment report (1) that there is great delay in taining the books and accounts required by them, since each requis tion of theirs for such books &ca. is sent by your office to you f orders before they are given to them, (2) that for some reason or other the books asked by them have not yet been given, and (3) tha consequently they have been doing nothing since the 29th June 1905 the date on which they went to your office, I have the honour to r quest that you will be so good as to issue, once for all, instruct both to your office as well as to the Regimental office to furnish the auditors with such information, documents and registers as the may, from time to time, require in connection with the audit and favour me with a copy of the instructions so issued for communicat to the auditors.

I have the honour to be,

Sir,

Your most obedient servant,

Sd/ N.G. Basu,

Comptroller.

No. 187

121
12.7.05

Copy forwarded to the Military Assistant to the C

Government of Mysore for information in connection with [illegible] of this office No. [illegible]

45 dated 20th June 1935.

Comptroller.

COMPTROLLER'S OFFICE
JUL 20 1905
MYSORE

Office of the Chief Commandant
Mysore State Troops
Dated 10th July 1905.

To

The Military Assistant
to the Government of Mysore

SECTION
FILE No.
S No. 8

Referring to his Memo No.4227 dated 24th June 1905, has the honor to return herewith copy of Comptroller's letter No.7442 dated 20th June 1905 received therwith and to state that necessar action has been taken in the matter of affording the auditors every facility for auditing the accounts of the Imperial Service Regiment.

Lieut-Col.
Chief Commandant
Mysore State Troops

No 7442
O.A.D.103-5

Enc to 8 L.D

From

Rai. N. G. Basu Bahadur
M.A.
Comptroller, Mysore Govern.

To

Lt. Col. Desaraj Urs
Chief Commandant
Mysore State Troops.
Bangalore

Dated 20th June 05.

Has the honor to intimate that, as desired in his No. 3002 of the 6th instant, the Outside Auditors C. Raghunatha Rao and D. Ramanujiengar have been deputed to audit the accounts of the Imperial Service Regiment, and to request that instructions may kindly be issued to the Regimentals of the Regiment to afford them every facility with a view to expedite the audit.

Sd/- N. G. Basu
Comptroller

"Copy"

[illegible]
Personal Asst.

SECTION Mis 2

FILE No. 1464-5-209/04

SER'AL No. 9

3618
22.6.06

No 765-1 E 2 / No. C.A. 79

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 22 June, 1906.

FROM

RAI N. G. BASU BAHADUR, M.A.,
COMPTROLLER, MYSORE GOVERNMENT.

TO

Lt Col. R. G. Jones
Military Assistant
to the Govt of Mysore

SIR,

I have the honor to forward for information and for orders of Government a copy of the Report embodying the result of the audit of the accounts of the Local Service Regiment at Mysore and to state that necessary action has been taken by the Chief Commandant. I enclose a copy of the Memo of instructions issued by him to the Commandant Local Service Regiment.

2. Under the orders of Government conveyed in Memo No: 2213 dated the 11th January 190 I am required to have the accounts of the Local Service Regiment audited once in 6 months till other arrangements are made. I beg to invite your attention to my letter no: 5977-93 dated the 13th April 1905 and to say that on a consideration both of the Cost incurred and of the result attained it appears sufficient if instead of a half yearly audit, an annual one be undertaken by this office as in all the other offices and Regiments.

I have the honor to be,
Sir,
Your most obedient Servt

Comptroller.

Enclosure to C.M.S.C. 1.

Test audit report of the accounts of the Local Service Regiment, Mysore.

&&&&&&&&&&&&

The audit was conducted under the authority of Dewan's orders dated 28th December '0 communicated to the Comptroller. Vide memo No 2213 dated 11-1-1905 from the Military Assistant, the period of review being that of 1904-1905. It was commenced on 8th December and completed the 30th idem.

2. The books produced for audit are –

(i) General cash book and Balance sheets.

(ii) Deduction Register and Pay abstract .

(iii) Remittance Register or note book.

(iv) Polo and cash book.

(v) Register of details of charges.

(vi) Retiring fund cash book, loan regist and individual ledger.

(vii) Squadran cash books.

(viii) Gram account.

(ix) Dress register and muster roll, invc and vasuli patties.

(x) Service register, stationery register Leave register.

RESULT OF AUDIT.

3. (1) General Cash book.

As usual in all the Regiments large advances are being made, out of the undisburse cash on hand for various purposes and at the end of each month two balance sheets are

are prepared, one showing details of cash to be accounted for in the office, and another showing details of advances to be recovered. The difference between these two statements represents the actual cash on hand. From the List A herewith appended it will be seen that at the ~~end~~ end of each month there remains a large amount of claims against Government unpaid. At times moneys for purpose of advances are taken as loans from the cash balance of Polo cash. The result is that legitimate dues agair Government for which amounts have been drawn from the Treasury are not settled there and there for what reason, it is not understood and large balances are lying idle in the Regiment to the great detriment of the interests of Government.

Statement B appended shows that at the end of November 1905 the cash balance on hand ought to have been Rs. 3079-4-2 of which rupee 830-10-8 was advanced for various purposes referred to in Statement C leaving a cash balance on hand of only Rs. 2248-9-6. The dates from which these amounts are pending are noted in the statements themselves. The system of meeting such advances from the available cash on hand is not a desirable one and as the practice has been in vague almost through out the whole Military Department here, some remedy must certainly be found thereto.

5. The following irrigularities are observed in the cash book:-

(a) The amount realised by sale of horse shoes and Manuare are not remitted to the Chief Commandant's office month by month as required by rules but are kept on hand till the end of each official year to be then remitted in a lump.

(b) Commission on the sale proceeds of grass are distributed among the clerks &ca. as was noticed in the last report.

(c) Kandayam amounts due from sepoys ar remitted to other places by means of Public Service Transfer Receipts, against the provision of the Account Code.

(d) The pay of a recruit boy is being sent to the place where even he may be resi -ing.

6. The balance sheet at present prepare in the Regiment simply show the net balance at the end of each month, while it ought to show in full detail the opening balance at the begining of a month the receipts and pa ments during the month and the closing bala ce at the end of the month, so that the total receipts and payments noted in the bala ce sheets might tally with the totals of re ceipts and payments in the cash book.

7. According, the auditor prepared fresh balance sheets for January and June 1905 a

and agreed, compared them with the net results shown in the office balance sheets.

8 (ii) Pay abstract and Deduction register

The deductions made in the Pay abstract for May and October 1905 were checked with reference to detailed statements on account of each kind of deduction and were found correct The following points observed in the deductic statements deserve consideration -

(a) 1 anna is being recovered from the pay each sowor towards conservancy fund and of t amount thus collected, a sum of Rs. 14/- is disbursed to 2 scavengers and the balance cr dited to conservancy fund.

(b) The value of swords and dress and al Saddles returned by discharged or retired me are recovered from Government and paid to th in a round about way. They are first deducte from the amount of recoveries in the Regimen on account of Dress value under Muster-Roll, and at the same time the amounts in the Muster Roll against those to whom those articles ha been issued are increased . It is desirable that the two transactions should be kept sep rate and the moneys thus to be paid to the r tired men should be drawn on supplemental bi duly sanctioned by Chief Commandant ,so that there may be an effective check upon such transactions.

(c) The amount of cost of feeding of hoeses of retired or discharged men and the amounts wrongly credited to chanda fund on account of dismounted pay are recovered by deduction from the total realisations on account of chanda-funds and only the net amount credited to the Fund. The arrangement certainly leads to confusion and mistake in the absence of persons having knowledge of the transactions.

(d) One of the sowars is engaged for clerical work to help the Quarter Master in keeping the Dress account and no recovery is made from his pay towards dismounted pay though he possesses no horse, in consideration of his doin the clerical work, and there appears to be no rule permitting such a perquisite.

(e) The stable account shows that a godown has been used for a Government carriage as no ren is being recovered therefor. And as explained by the Ser-Peshkar this carriage appears to have been presented by the Chief Commandant for the use of the officers of the Regiment . There is no reason why rent should not be re covered from the persons using the shed to private ends.

(f) Of the 9 annas the farrier has to rec ve for every horse shodd 5 annas is recove from the sowar and 4 annas is paid by Gover ment. The amount that becomes payable by Government at annas 4 a horse instead of bc

billed for, obtained on duly sanctioned bills from the Chief Commandant is deducted from the total amount of dismounted pay recovered from the farriers and only the balance credited to the fund.

(g) When sowars &ca. retire or absent themselves and are subsequently discharged the pa of such men is drawn till the orders of the Chief Commandant are received sanctioning the retirement or discharge and the amounts so drawn are refunded to Government in the month in which orders are received. There seems to be no necessity for drawing any pay for the there is no claimant. period for which. This practice must be put a stop to as early as possible.

(h) The usual monthly recovery of Rs. 2/- towards chanda is not made from those that ar enlisted after the 15th, and if enlisted before the 15th the full amount is recovered fc the whole month without reference to the date of enlistment. Similarly no recovery is made towards chenda fund when persons retire befor the 15th and recovery effected only in case o those that retire after the 15th and the rule under which this procedure is being observed are not understood.

(i) In this Regiment there are 12 farriers. As these have no horses 14 rupees a month was being recovered from the pay of each farrier towards dismounted pay and credited to chenda

chanda fund after deducting the amount due to the farriers for shoeing the horses at 4 annas as stated above. From August 1905 the recovery effected from the pay of each farrier towards dismounted pay is only at Rs. 12/- a month instead of at 15/- which is the rate for others. But no orders were forthcoming.

(j) One Trumptor Raju, whose horse is said to be in the Palace and the feed and keep of the same is meet from the Palace, is given his full pay without any deduction under what orders it is not understood.

9. Acquittance rolls for salaries paid are all said to be dispatched to the Chief Commandant's office every month. As the vouchers for payments made on account of chenda and retiring fund were checked up to end of February 1905 while the accounts of the Chief Commandant's office were audited in March '05. The vouchers for other payments were checked from January to June 1905. All these payments are recorded in a Register of the signatures of the parties obtained therein. But vouchers for payment of Travelling allowances are taken on separate slips of paper.

10. Travelling allowance bills however are copied into a register and when the bills are received duly passed the date of encashment is noted in this register. The dates of payments not having been noted in this Register, and the signature of the party not taken in this,

it is not possible to ascertain as to who are issued and when - Necessary instructions have been issued to the office clerk to maintain this register in a complete form.

11. Remittance registers.

For the amounts paid into the Treasur for Public Transfer Receipts a note book is kept. In this the dates of remittance and the amounts are entered by the Sar-Peshkar and sent to the Treasury ~~alloweng~~ along with the money and a separate challan. In this registe the Treasury acknowledgement column contains the initials of ~~some~~somebody without any designation even in regard to sums of more than Rs. 500/-. The amounts are not entered i words. In a few instances Treasury acknowledg ments are not given for the receipt of the amount. This procedure is extremely irregular and violates the standing rules of the Accoun Code. The Sar-Peshkar explains that the bill (Public Service Transfer Receipts) are not granted the very day on which moneys are sent but only after some days, and that it is only in such cases that the amounts are acknowledg It is not understood why the ~~requirement~~ Regiment did not insist upon the delivery of the P.T.receipts then and there - Vide article 373 Civil Account Code. In this book the dates of receipt in the Regiment of the bills are noted in red ink against each item of remittance. Th

The following are some of the items showing the dates of remittances and the dates of receipt of bills - as noted in the remittar Book.

te of remittance.	Amount	Date of receipt of bill.
22-9-'05	78-0-0	
26-9-'05	285-14-3	
27-9-'05	283-10-6	- - - - - - 21-10-1905.
30-9-'05	1250- 0-0	
2-10-'05	20- 8-0	
23-10-'05	28- 0-0	- - - - - - - - 29-10-1905
30-11-'05	8-1-3	- - - - - - - - 8-12-1905.
16-11-'05	28-0-0	
20-11-'05	1580-8-7	- - - - - - 24-11-1905
	237-1-3	

The debits in the cash book for Janu and June 1905 were traced into this ~~Regis~~ Report and found correct.

12. (iv) Polo cash book.

The totals from July 1904 to Nove ber 1905 were checked and with the vouche from July to September 1904. The book is in order.

13. (v) Poney cash book.

Checked totals from July 1904 to J 1905. The cash on hand on 30th November is 1-0-8 while it should have been Rs. 9 being the amount of Loan taken from the ral cash. This difference is accounted f as follows:-

Advances made for -

Feeding charges of foals in August 02		1-4-
,,	Polo Ponies in June 1903	25-0-
,,	grass to Mr. Puttanna's Pony June 1903	3-10-
Allowance to Datal-Khan &ca. on account of charge of Polo Ponies 1903-1904.		38-0-
Feeding charges October 1905		28-15-
	Total.	93-15-4
Cash on hand		1-0-8
		95-0-0

The two following items of charges in t Pony cash book are not understood.

July 1904 Rs. 9-14-0 being the amount of a bill by the Superintendent Government Stable billed for on account of a Pony of Mr. Puttar

August 1904 (a) Railway fare for one pony belonging to the Chief Commandant from Mysore to Bangalore and included in the sum of Rs. 43/- being the fare for 7 ponies.

14. (vi) Retire Fund cash book, and Ledger

The auditor checked the totals from Jul 1904 to June 1905. The debits in the cash boo on account of remittances to the Treasury were checked with the Treasury Remittance Register from July 1904 to June 1905 and found correct.

The grant of loans from July 1904 to June 1905 were checked with the parties' vouchers and the loans granted during September 1904 and September 1905 were traced into the Individual ledgers.

It is found that when loans are granted after the 15th no interest is charged on the loans for that month and when loans are granted before the 15th, interest is charged for the full month.

15. (vii) Squadron cash book.

The amounts credited and debited in the Regimental cash book as received from or paid to the squadrons were checked with the entries in the respective squadron cash books for the following months with the result as under -

A Squadron.

July 1904, April and June 1905.

B Squadron.

August ~~to~~ December 1904 & May 1905.

C Squadron.

October 1904 and January and February 1905.

B Squadron.

Rs. 2/- credited on 24-5-05 as allowance on account of Amanath horse account for December 1904, has not been debited in the Regimental cash book. It was explained by the Sar-Pashkar that the amount in question was first paid to him in January 1905, and that subsequently it was decided that the amount in question should be paid to the B squadron writer and consequently this amount was recovered in cash from the Sar-Peshkar and remitted to the squadron without being brought on the Regimental cash book.

C. Squadron.

A sum of Rs. 28-7-0 has been credited in the Regimental cash book as received from the C squadron (being the value of horse shoes)on 19-1-05. The amount debited in the squadro book is Rs. 27-11-0. The difference of ann 12 being the amount recovered from Khaja H sain and remitted by the squadron to the R mental office has been omitted to be shown both sides of the squadron cash book.

(b) Rs. 36-10-8 was debited in the C sq cash book on 24-1-05 as remitted to the Re mental office and this amount has been agai credited on the same date as returned from Regimental office. The circumstances under which the debit was raised and why the same was returned could not be ascertained. The Squadron writer being absent. The Regimenta cash book does not record the above transac

16. (viii) Gram account

The contractor's bills were called fo checked and it is found that gram has been plied to the sowars at 12 and odd seers a r pee and to the officers including the Regim -dar is at 16 seers per rupee.

The cost of gram supplied to the officer up to end of October 1905 at the increased rates was being brought on the cash book as credits when recoveries were made and the pa ments to the contractor charged off from Nov

ber 1905 both the credit and debit have been

omitted and why the correct procedure has been discontinued is not understood.

On the 25th March 1905 a sum of Rs. 55/- has been credited in the cash book as receive from the Regimentdar on account of gram supplied in February 1905. The cost of gram supplied to the Regimendar in February 1905 was recovered and credited on the 16th March and a note is made to the effect that Rs. 55/- is due from the Chief Commandant on account of gram supplied ; if it is a private transaction, it is not understood why the amount in question was brought on the Regimental accoun

17 (ix) Dress account and Muster-roll.

Soon after articles are received from the Military Stores in the Regiment they are entered by the Quarter-Master's writer in a Register. He issues articles to the squadron Quarter-Masters' for distribution among the Sowars. The squadron Quarter-Masters also keep separate Registers and they show therein all receipts from Regiment and issues to each sowar and obtain the signature of the sowars in their ~~Regiments~~ Registers. After this is done the same is copied by the squadron Peshkars in separate Registers, so that when vasali patties or statements showing the value of articles supplied are received the squadron Peshkars make out fresh statements showing the names of sowars and the amounts payable by each. If the values of articles supplie

supplied on 2 or 3 occasions are intimated i
one and the same month, the amount due by eac
sowar on account of all the articles issued
him is checked together and shown in this
statement, and then the same is brought on t
Muster-Roll which shows the amounts due by
each sowar, the monthly recoveries and the
balance at the end of the month &ca. Thus
to check the amount charged in the muster-ro
the credits in the Regimental Quarter master
account must be first checked, and then the
credits and issues shown in the squadron Mas
ters and then again in the squadro
Peshkars note book of issues, lastly t
statement wherein the amount has been entere
Much time is thus lost and the unnecessary
labor may will be avoided. The maintenance o
registers by the squadron Peshkars may be di
pensed with if the amount due by each indivi
dual is noted in the register kept by the
squadron Quarter Master and the amounts may
brought on from these into the Muster-rolls
direct when the valuation statements are re-
ceived. This will not only save much of cler
cal labour but will ensure correctness of en-
tries in the Register by the Squadron Quarte
Masters, the writers being responsible only
for the correct valuation of the articles men
tioned by the Squadron Quarter Masters again
each individual. The auditor checked the ~~enc~~
credits in the Regimental Quarter Masters' R

Register with yadis received from the store from July 1904 to June 1905.The issues shown in the Quarter Master's register were traced into the Squadron Master's register for October 1904,April and June 1905 and were found correct with the exception of 2 Saddles and 1 kulla issued to B and C Squadrons respectively which have not been brought on the registers kept in the squadrons. It is explained that though shown as issued to the squadrons yet they were handed over to the parties direct from the Regimental Quarter Master to whom they were intended and thus they did not appear in the squadron books. It is desirable that all articles required in a squadron should find a place in the squadron books, otherwise it would be difficult to the squadron writers to make out a correct list of dues from the persons on receipt of the valuation statements.The entries of receipt and issue of dress are mixed up by the Quarter Master in his Regimental and also in C aquadron.These two accounts should be kept quite distinct from each other. There is nothing to indicate that the register kept the Quarter Master which has been examined by the Regimentdar.The amounts brought on Muster Roll from July 1904 to June 1905 were checked with the Vasali, hukums or orders

and the deductions with the amounts shown the deduction register as paid into the Tr sury by deduction from pay and were found rect.

19. In the register kept by the Quarter Master for the receipt of dress note is mac in connection with the receipt of dress on 29-9-05 from the stores that 3 yards of gre cloth were received with the bundle of dres without the same being mentioned in the yad received from the stores. On referring to t yadi No. 99 dated 27-9-1905 it was found th the 3 yards of cloth in question had been e tered therein. The explanation of the Regim -dar for this discrepancy does not appear t quite satisfactory. It is more of the natur an irregularity which requires departmental investigation.

20. At the end of November 1905 a sum of Rs. 381-7-2 is shown in the Muster Roll as amount to be accounted for by the Quarter Ma er. Of this it is said that articles of the value of Rs. 364-6-0 have been returned to t stores and the same has therefore to be dedu ed from the above sum of Rs. 381-7-2 leaving an unadjusted balance of Rs. 17-1-2 from the dress account of the Quarter master it is found that articles of the value of Rs.81-12 is still on hand. As the balance of stock on

hand exceeds the amount to be accounted for by the Quarter Master, it is explained that the Quarter Master has to account for not on the above sum of Rs. 17-1-2 but also another sum of Rs. 86-7-9 being the value of swords dress of retired men drawn from the Governme Treasury and wrongly credited to the Quarter Master's account instead of being paid to the parties concerned. The total amount for which the Quarter Master is responsible is therefore R 17-1-2 plus 86-7-9 or in all Rs. 103-8-11. D ducting from this the sum of Rs. 81-12-1 the value of articles on hand a sum of Rs.21-12-1 has to be still accounted for.

23. Miscellaneous.

In the examination of accounts it was also found that there is difference between the rates at which drill allowances are drawn from the Treasury and these at which they are disbursed as detailed below -

Scale at which drawn.		Distribution.	
May 1905.			
1. Duffadar	8-0-0	Riding instructions.	
2. Lance Duffadars	10-0-0	1. Dafadar	4-0-0
6. Riders	24-0-0	3. Lance Dafadars	6-0-0
6 -Do —	18-0-0	9 Sowars	18-0-0
	60-0-0	3 -do-	4-8-0
		2. -do —	5-0-0
		6 Sq. Major and Quarter Master Dafadars	12-0-0
		Signalling Instructors.	
		1. Dufadar	4-0-0
		1. Sowar	3-8-0
		1. Do-	3-0-0
			60-0-0.

This irregularity has been noticed in all the Regiments.

21. (x) Service Register.

Service registers have been maintained for the followers:-

M. Shama Rao, writer.

Born 19-10-1875

Entering into service 1-7-1901, i.e.,after ~~years~~ 25 years of age. No Government sanction seems to have been obtained.

22. (xi) Stationery Register.

The Regiment not supplied with stationery articles from the Government stores. However a register is kept from July 1905 showin the purchases and issues and monthly balance of Stock on hand. The blotting paper used in the office and that in stock being found to b water marked " Government of Mysore" it was ascertained that one of the merchants at Mysore has been selling the same and that ~~these~~ that merchant has got authority from his suppliers at Madras to do so. The matter requires,I think more investigation.

Leave Register and leave book.

A leave register is now opened. In this is noted the grant of leave to each offi or sowar in order to enable the office to sut mit periodical statement of absentees in the ~~regiment~~ and to the Chief Commandant. In the latter the grant of leave to each individual is noted according as leave is granted after

he is found entitled to the same. The correc~~t~~
~~tions~~ corrections of this ~~case~~ leave book can only be
checked after some period of time as the bo
has been recently maintained.

Officer in charge of th

Outside Audit De

"Copy"

Officer in charge 22.6.
Outside Audit Dept.

Enc to 84

Office of the Chief Commandant
Mysore State Troops
Dated 6th June 1906.

R. 3114.

From The Chief Commandant
Mysore State Troops

To The Commandant
Local Service Regiment

With reference to his explanation on the points touched upon in the Auditor's report of the accounts of the Local Service Regiment of 5th January 1906, the following orders are issued.

5. (b) He should submit a report as to why the Commission on sale of cast horses & was distributed amongst the unit

(c) Kandayam amounts should hereafter be remitted by money order according to Cod rules, the money order commission being recovered from the parties concerned.

6. The balance sheet should be prepare explaining in detail the opening balance at the beginning of each month, the receipts and payments during the months, and the closing balances at the end of the months.

8. (a) The amount of collection towards Conveyance Fund, at the rate of 1 annas from each Sow should be credited in Vasoolibar award as the money required for the payment of the Scavengers should be drawn separately by bills.

(c) It is a mistake to deduct the amount of the Cost of feed and Keep of the horses of the discharged Sowars &c. from the amount.

amounts realized towards Chunda Fund. Such Expenditure should hereafter be drawn through bills only.

(d) He should report the authority for not deducting the dismounted allowance from the pay of the Sowars doing Clerical work under the Quarter Master

(f) The total amount due to the Farriers on account of Shoeing, at the rate of 9 annas for every horse shod, should be billed for and drawn with one sanction. The Collections made on this account from the Sowars at the rate of 5 annas per horse shod, should be credited in Tehsildi Barawurd Register with the dismounted allowance received from the Farriers without any deduction being made therefrom.

(g) The Commandant ought to have stated in his report under reference that the feed and Keep of the horses belonging to the Sowars who desert themselves, would be much interfered with if their pay was not drawn every month.

6. The Auditor's instructions regarding the disbursement of Travelling Allowance should be attended to.

7. In accordance with Article 378 of the Civil Account Code, the Commandant should insist on the delivery of Public Service Transfer Receipts from the Treasury there and there, without giving room for delay on their part.

8. Regarding accounts of the Sowars cash book for the months of July and August

August 1904, the Commandant has not explained about the entry of the sum of Rs. 9-14-0 and the inclusion of the railway charge of a pony belonging to the Chief Commandant in the sum of Rs. 43/- the fare for 7 horses. A report should be submitted to this Office explaining the same.

14. This Office order fixing the time for the calculation of interest on retiring fund loans &c. should be given effect to.

16. The Commandant should explain why kulthi is supplied to the Officers at the rate of 16 seers per Rupee while the sowars are supplied at the rate of 12 seers only.

17. With reference to the Auditor's remark drawing that the maintenance of dress accounts both by the Squadron writers and Squadron Quarter Masters is unnecessary, and that the maintenance of these accounts by the writers may be dispensed with to avoid unnecessary labour, the Commandant has not given his opinion - He should submit a report and obtain orders on the subject.

19. Though there is mention of 3 yards of green cloth in the store Yadi No. 99 of 27th September 1905, it is not known why an entry is made in the Quarter Masters' Register to the effect that there is no mention of the same in the Yadi. The auditor has remarked that the Regimental explanation

planation on the matter is not satisfactory.
detailed report should be submitted stating
to what explanation was furnished to
e Auditor.

. Regarding the subject of Riding
chool allowance, reference has
een made to Government and on the
eceipt of a reply the same will be
ommunicated to the Regiment.

. Regarding the Endorsement re
rvice of writer Shaw the Com-
andant should explain why a
eport was not submitted requiring
Government sanction for the same
ccording to Codal Rules.

. The Commandant should report
rom whom the blotting paper bearing
e water mark of "The Government of
yme" was received. No explanation
s given in his report under reference
the objections raised in the Audit
eport.

Sd/ J. Devanas Mrs
Lt Col: - Chief Commandant
Mysore State Troops

"Copy"

Dy Accountant General - 22.6.06.
Officer in Charge
Outside Audit Deptt,
4

SECTION Jud 2
208/74 2
FILE No. 1460/05
SECRETARY No. 10

Subject:- Audit of the Government of His Highness the Maharaja of Mysore.

Mili[illegible]

Read:-

Comptroller's letter No 7651/O.A.79 dated 22nd June 1906 submitting for the orders of Government the report embodying the result of the audit of the accounts of the Local Service Regiment at Mysore and stating that the Chief Commandant has issued the necessary instructions to the Commandant of the above Regiment on the subject. Also recommending the institution of an annual instead of the half-yearly audit as now ordered.

Order thereon No 1100-1 60
Dated Bangalore 12 September 1906

Recorded. Government approve of the Comptroller's suggestion for an annual audit of the accounts of the Local Service Regiment.

By Order,

R Jones Lieut. Col.
Military Assistant.

To

The Comptroller, Mysore Government.
The Chief Commandant Mysore State Troops.